

TAXPAYER BILL OF RIGHTS

Indiana Taxpayer Rights and Responsibilities IC 6-8.1-1-8

All Indiana taxpayers have certain rights and responsibilities that correspond to the Indiana tax laws. The Taxpayer Bill of Rights sets forth these rights and responsibilities for Indiana Taxpayers:

- I Quality taxpayer service
- II Taxpayer Advocate to help you in the preservation of your rights
- III Taxpayer education and information
- IV A fair collection process
- V Appointed hearing time and representation
- VI Demand Notices
- VII Warrants for collection of tax
- VIII Judgement liens against property
- IX Annual Public Hearing and Department Report
- X Taxpayer responsibilities

OFFICE OF THE TAXPAYER ADVOCATE

The Office of the Taxpayer Advocate (OTA), formerly known as the Problem Resolution Program (PRP), was established in January, 1990. Indiana Code (IC) 6-3-8.1-11-3 provides for a Taxpayer Advocate, who administers an Office of nine employees. The Taxpayer Advocate reports to the Legal Counsel.

It is the responsibility of the Office of the Taxpayer Advocate to ensure that all Indiana taxpayers are treated fairly and to resolve recurring problems or complaints in which taxpayers' previous attempts at resolution were unsuccessful. The Office of the Taxpayer Advocate acts as a last resort within the Indiana Department of Revenue for taxpayers who need assistance. When specific areas of recurring internal problems are identified, recommendations are made for internal remedial procedures. In addition, recommendations are made to administration as a result of recurring problems that indicate the need for taxpayer education.

The Office of the Taxpayer Advocate assists those taxpayers who claim hardship and can prove that the Department's normal procedures create great difficulty or inability for them to meet both Departmental requirements and their own basic needs. In addition, the Taxpayer Advocate reviews offers in compromise presented to the Department, due to medical or financial hardship. The Taxpayer Advocate is authorized to use unprecedented methods of resolution to provide taxpayers with alternative methods for meeting their responsibilities, thereby providing them with a light at the end of the tunnel and promoting voluntary compliance.

The Office of the Taxpayer Advocate also reviews any complaints presented by taxpayers regarding alleged unfair treatment by Departmental employees.

Special projects completed by the Office of the Taxpayer Advocate during Fiscal Year 1999 included the following:

In order to better serve the growing number of Hispanic residents of the State, the Office of the Taxpayer Advocate produced audio tapes in Spanish of the entire Indiana Individual Income Tax booklet (IT-40) for the first time. Copies of the tapes were made available to Hispanic community centers, radio stations and churches throughout the state.

In addition, the Office of the Taxpayer Advocate produced audio tapes in English of the entire IT-40 booklet for the visually impaired or persons unable to read due to a disability, but who still wish to have the option of independently filing their tax returns and/or understanding the requirements when filing. (Large print forms of the IT-40 booklet continued to be made available.)

300 special payment plans were established due to hardship and using unprecedented methods (e.g., manual payment plans).

931 ongoing payment plans were maintained and monitored for success within the Office of the Taxpayer Advocate.

\$2,016,691.54 was collected from taxpayers who fell under the program's criteria for assistance.

Productivity statistics for The Office of the Taxpayer Advocate's FY99 included the following:

54,639 telephone callers were assisted.

67,468 cases were resolved, including:

5,691 case files reviewed for compliance

4,480 hardship claims

1,344 compromises

8,682 outside agency referrals

41,771 recurring problems

5,500 payments processed